

# MEMORANDUM

Agenda Item No. 3(A)(2)

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**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

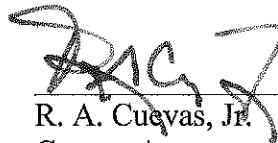
**DATE:** January 22, 2014

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution declaring one 2003  
Peterbilt Garbage Truck surplus  
and authorizing its donation to  
City of North Bay Village

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.

  
\_\_\_\_\_  
R. A. Cuevas, Jr.  
County Attorney

RAC/cp



# MEMORANDUM

(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** January 22, 2014

**FROM:**   
R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 3(A)(2)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☒ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☐ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 3(A)(2)  
1-22-14

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DECLARING ONE 2003 PETERBILT  
GARBAGE TRUCK SURPLUS AND AUTHORIZING ITS  
DONATION TO CITY OF NORTH BAY VILLAGE

**WHEREAS**, one 2003 Peterbilt Garbage Truck, ID # INPZLT0X53D714435  
(hereinafter "the vehicle") was purchased and owned by Miami-Dade County; and

**WHEREAS**, the vehicle is obsolete, and its continued usage by Miami-Dade County is  
uneconomical and inefficient and the vehicle serves no useful purpose; and

**WHEREAS**, City of North Bay Village, (the "Donee") desires to use the vehicle  
predominantly within Miami-Dade County to enhance its ability to provide services to its  
constituents; and

**WHEREAS**, the Donee is a governmental unit as defined in Section 274.01 (1) of the  
Florida Statutes; and

**WHEREAS**, Miami-Dade County Internal Services Department has complied with the  
requirements of Section 2-11.2.1, by offering the vehicle to other Miami-Dade County Agencies,  
none of which accepted the vehicle; and

**WHEREAS**, the vehicle is eligible for donation under Chapter 274 of the Florida  
Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:**

**Section 1.** This Board declares the following vehicle, with the listed residual value and other characteristics, to be surplus pursuant to Chapter 274 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County:

<u>Item</u>	<u>I.D. No.</u>	<u>Condition</u>	<u>Mileage</u>	<u>Est. Value</u>
DC# 06-0804 2003 Peterbilt Garbage Truck 1NPZLT0X53D714435		Fair	67,387	\$30,000.00

**Section 2.** This Board authorizes donation of the vehicle to the Donee. The Donee shall take possession of the vehicle within sixty (60) days of the effective date of this resolution and shall be responsible for any and all costs of transferring the vehicle. The County Mayor or designee shall and is hereby directed to take any and all actions necessary to effectuate the intent of this resolution.

**Section 3.** If, for any reason, the donee fails to take possession of the vehicle within sixty (60) days of the effective date of this resolution, then this resolution shall be null and void, and the ownership rights to the vehicle shall revert back to the County.

The Prime Sponsor of the foregoing resolution is Commissioner Sally A. Heyman. It was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman

Lynda Bell, Vice Chair

Bruno A. Barreiro

Jose "Pepe" Diaz

Sally A. Heyman

Jean Monestime

Sen. Javier D. Souto

Juan C. Zapata

Esteban L. Bovo, Jr.

Audrey M. Edmonson

Barbara J. Jordan

Dennis C. Moss

Xavier L. Suarez

The Chairperson thereupon declared the resolution duly passed and adopted this 22<sup>nd</sup> day January, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

GKS for SL

Sabrina Levin

**MIAMI-DADE COUNTY  
SURPLUS PROPERTY ALLOCATION APPLICATION**

COUNTY SURPLUS PROPERTY ALLOCATIONS REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY  
ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete and sign the following form and submit it along with requested documents to your sponsoring Commissioner. Once accepted, the sponsoring Commissioner will submit the documents to:

Internal Services Department-Fixed Assets Manager  
2225 N. W. 72 Ave.  
Miami, FL 33122

Phone: (305) 592-3752  
Fax: (305) 592-3616

1. Full legal name of the requesting organization: NORTH BAY VILLAGE, MIAMI DADE COUNTY, FLORIDA-

2. Applicant Status: (Select one of the choices below)

- ☐ Not-For-Profit or Tax Exempt                      ☒ Local Government or Public Entity  
☐ For-Profit  
☐ Other (specify): \_\_\_\_\_

\*\*If Not-For-Profit or Tax Exempt, please attach a copy of letter from Internal Revenue Service designating status under 501c code.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): \_\_\_\_\_

FRANK ROLLASON, VILLAGE MANAGER, 1666 KENNEDY CAUSEWAY, SUITE 300, NORTH BAY VILLAGE, FLORIDA 33141

4. Specify the surplus property requested (quantify, if applicable): \_\_\_\_\_

ONE (1) SOLID WASTE ( GARBAGE) DISPOSAL VEHICLE

5. Specify the purpose for which the surplus property will be used: \_\_\_\_\_

SOLID WASTE COLLECTION AND DISPOSAL

I hereby certify that all the statements made in this application are true and correct.

  
Signature of Authorized Representative

DECEMBER 31, 2013  
Date

0000021 05/17/12



## Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 04/11

85-8012621652C-8	07/31/2012	07/31/2017	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	

This certifies that

CITY OF NORTH BAY VILLAGE  
1700 79TH STREET CSWY STE 132  
NORTH BAY VILLAGE FL 33141-4197



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



## Important Information for Exempt Organizations

DR-14  
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

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Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248464840  
Apr. 15, 2013 LTR 4076C E0  
59-6000388 000000 00

00021504  
BODC: TE

CITY OF NORTH BAY VILLAGE  
1700 KENNEDY CSWY 132  
NORTH BAY VILLAGE FL 33141

57970

Federal Identification Number: 59-6000388  
Person to Contact: Mrs. Dudley  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

#### GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

#### ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

#### TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.



0248464840  
Apr. 15, 2013 LTR 4076C E0  
59-6000388 000000 00  
00021505

CITY OF NORTH BAY VILLAGE  
1700 KENNEDY CSWY 132  
NORTH BAY VILLAGE FL 33141

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at [www.irs.gov/eo](http://www.irs.gov/eo).

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Richard McKee*

Richard McKee, Department Manager  
Accounts Management Operations